

**TAX AUDITOR II,
EMPLOYMENT DEVELOPMENT DEPARTMENT
PROMOTIONAL EXAMINATION**

CALIFORNIA STATE GOVERNMENT - AN EQUAL OPPORTUNITY EMPLOYER TO ALL REGARDLESS OF RACE, COLOR, CREED, NATIONAL ORIGIN, ANCESTRY, SEX, MARITAL STATUS, DISABILITY, RELIGIOUS OR POLITICAL AFFILIATION, AGE, OR SEXUAL ORIENTATION.
IT IS AN OBJECTIVE OF THE STATE OF CALIFORNIA TO ACHIEVE A DRUG-FREE STATE WORK PLACE. ANY APPLICANT FOR STATE EMPLOYMENT WILL BE EXPECTED TO BEHAVE IN ACCORDANCE WITH THIS OBJECTIVE BECAUSE THE USE OF ILLEGAL DRUGS IS INCONSISTENT WITH THE LAW OF THE STATE, THE RULES GOVERNING CIVIL SERVICE AND THE SPECIAL TRUST PLACED IN PUBLIC SERVANTS.

**DEPARTMENTAL
PROMOTIONAL FOR**

EMPLOYMENT DEVELOPMENT DEPARTMENT (EDD)

POSITIONS

Positions exist statewide.

**POSITION
DESCRIPTION**

The Tax Auditor II, EDD is the first journey level in the Tax Auditor series. Incumbents independently conduct tax audits, investigations, and examinations of employers' books and records of average difficulty for the purpose of determining status and/or liability and gain compliance under the provisions of the California Unemployment Insurance Code. Incumbents may also be responsible for determining subject wage information in completing Benefit Program assignments; and may serve as a member of an audit team on more difficult audits.

SALARY RANGE

\$ 3 4 1 8 - \$ 4 1 5 5

**CONTINUOUS
TESTING**

Testing is continuous and will be administered twice a year with the following final filing dates as indicated below or as the needs of the department warrant:

- MARCH 31
- SEPTEMBER 30

Competitors can be tested only once during a 12-month period.

**FILING
INSTRUCTIONS**

All Examination Applications (STD 678) must be **POSTMARKED** no later than the scheduled cut off date in order to be considered for the examination. Applications postmarked after the scheduled cut off date will be kept on file for the next administration. Applications not sent through the U.S. Postal Service (i.e., hand carried to the Human Resource Services Division) must be **RECEIVED BY 5:00 P.M. ON THE SCHEDULED CUT OFF DATE**. Use of EDD metered mail, interoffice mail (e.g., red or gold bag), and faxed applications are prohibited. Submit applications directly to:

MAILING ADDRESS:

Employment Development Department
Human Resource Services Div, MIC 54
Attention: Tax Auditor II Exam
P.O. Box 826880
Sacramento, CA 94280-0001

FILE IN PERSON ADDRESS:

Employment Development Department
Human Resource Services Division
Attention: Tax Auditor II Exam
751 N Street, 6th Floor Solar Building
Sacramento, CA 95814

Note: To gain access to the 6th Floor Solar Building, you must enter at 722 Capitol Mall and sign in at the security desk.

DO NOT SUBMIT APPLICATIONS TO THE STATE PERSONNEL BOARD

Note: All applications must include "from" and "to" dates (month/day/year), time base, civil service class titles, and range. Applications received without this information may be rejected because of incomplete information.

SEE PAGE 2 FOR ADDITIONAL INFORMATION

**REQUIREMENTS
FOR ADMITTANCE TO
THE EXAMINATION**

NOTE: All applicants must meet the education and experience requirements for this examination by the scheduled cut-off date.

**Minimum
Qualifications****EITHER I**

One year of experience in the California state service performing professional accounting or auditing duties of a class with a level of responsibility equivalent to that of Auditor I. (Applicants who meet the educational requirement and who have completed six months of service performing accounting or auditing duties of a class with a level of responsibility equivalent to that of Auditor I will be admitted to the examination, but they must satisfactorily complete one year of this experience before they can be considered eligible for appointment.)

OR II

Experience: Two years of increasingly responsible professional tax accounting or auditing experience. (Experience in the California state service applied toward this requirement must include at least one year performing the duties of a class with a level of responsibility equivalent to that of Auditor I.)

AND**Education
Requirements**

Education Requirements: The following educational background is required of all competitors for the class Tax Auditor II, EDD:

1. Equivalent to graduation from college, with a specialization in accounting; or
2. Completion of either:
 - a. A prescribed professional accounting curriculum given by a residence or correspondence school of accountancy, including courses in elementary and advanced accounting, auditing, cost accounting, and business law; **or**
 - b. The equivalent of sixteen semester hours of professional accounting courses given by a collegiate-grade residence institution, including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester hours of business law.

NOTE: "Professional accounting curriculum" means core accounting courses that are the required courses needed to obtain a certificate, Associate of Arts, or Bachelors Degree in Accounting. **Unacceptable** courses would include mathematics, statistics, data processing, bookkeeping, and marketing courses.

All Examination Applications must contain the following information on all accounting, auditing, business law, and related courses completed: title, semester or quarter credits, name of institution, and completion date.

**Proof of Completion
of Education
Requirements**

NOTE: All applicants must submit evidence/proof of completion of the education requirement with their Examination Application. The proof provided must be copies of official college transcripts that show the specific coursework and semester/quarter hours required and will become the property of the EDD.

Educational proof must be in English or an official English translation (i.e., an accredited college, university, or private institution which not only translates the degree/transcripts verbatim, but also explains what the degree/course work is equivalent to in the United States.)

**SPECIAL
QUALIFICATIONS**

All employees must be willing to travel and work away from the office.

**COMPETITION
LIMITED TO (EDD)
STATE EMPLOYEES**

In order to take this examination, applicants must have a permanent civil service appointment with the EDD at the time of filing.

**ELIGIBLE LIST
INFORMATION**

A departmental promotional eligible list will be established for the EDD

Names of successful competitors are merged onto the list in order of final score, regardless of date. Eligibility expires 12 months after it is established unless the needs of the services and conditions of the list warrant a change in this period.

**EXAMINATION
INFORMATION**

This examination will consist of a Promotional Readiness Evaluation Process weighted 100%. In order to obtain a position on the eligible list, a minimum rating of 70% must be attained.

PROMOTIONAL READINESS REPORT (PRR) - Candidates may be required to complete a self-assessment of recent experience and achievements relative to the SCOPE outlined on this bulletin which demonstrates their promotional readiness. Management input will be obtained through the completion of the PRR. Each candidate will have the opportunity to review and discuss his/her PRR with the report completer.

ORAL INTERVIEWS - Candidates may be required to appear before a Final Rating Panel for an oral interview consisting of job-related questions.

FINAL RATING PANEL (FRP) - A FRP will convene and assign each candidate a final competitive score based on the information provided in the Examination Application/Resume, the candidate's and management's input in the PRR, and/or the candidates responses to the job-related questions in the oral interview.

Candidates who do not complete and return their promotional readiness report by their specified due date and/or do not appear for their scheduled interview will be disqualified from the exam process.

**Education and
Experience**

NOTE: If conditions warrant, this examination may utilize an evaluation of each candidate's experience and education compared to a standard developed from the class specification. For this reason, it is especially important that each candidate take special care in accurately and completely filling out his or her application.

List all experience relevant to the "Requirements of Admittance to the Examination" shown on this announcement, including a complete list of any paid and/or volunteer part-time, full-time, and/or military service work experience, regardless of the duration.

**INQUIRIES
ABOUT
THIS EXAM**

The EDD encourages all potential applicants to read this entire bulletin. Please refer to page 5 of this bulletin for additional examination information. All inquiries about this examination should be directed to the Tax Auditor II Exam Technician at (916) 654-6869.

SCOPE**A. Knowledge of:**

1. Taxing and related provisions of the California Unemployment Insurance Code, the application of the Internal Revenue Code, and other California Code Sections (e.g., Revenue and Taxation Code, Labor Code, Business and Professions, etc.) as they relate to the programs administered by the Department.
2. Related legal opinions, California Unemployment Insurance Appeal Board decisions and court decisions related to the Unemployment Insurance Code and Personal Income Tax Withholding Programs.
3. Government/Departmental structure, organization and function.
4. Auditing practices and procedures as used by the Department.
5. Automated systems and their applications as they relate to Department auditing and compliance activities.
6. The Department's mission and value statement, long-range plan, as well as respective Branch/Division Commitments/Values.

B. Ability to:

1. Apply auditing principles and procedures.
2. Apply the provisions of the California Unemployment Insurance Code and understand the application of other State and Federal codes and regulations as they relate to programs administered by the Department.
3. Apply legal opinions, court and California Unemployment Insurance Appeals Board decisions, and Departmental policies and procedures.
4. Establish and maintain cooperative relations with customers, both internal and external and encourage open two-way communication.
5. Gain and maintain the confidence and cooperation of those contacted during the course of the work.
6. Analyze situations accurately and take an effective course of action in a timely manner.
7. Work independently or within a team setting.
8. Reason logically and creatively in unique situations.
9. Perform effectively in an automated environment.
10. Prepare clear, well-written, complete, and concise reports and correspondence.
11. Make effective presentations.
12. Demonstrate innovation, providing opportunities for change.
13. Plan, organize, and manage projects effectively.

GENERAL INFORMATION

THE EMPLOYMENT DEVELOPMENT DEPARTMENT reserves the right to revise the examination plan to better meet the needs of the service if the circumstances change under which this examination was planned. Such revision will be in accordance with civil service laws and rules and all candidates will be notified.

IT IS THE CANDIDATE'S RESPONSIBILITY to contact the Employment Development Department, Human Resource Services Division, (916) 654-6869, three weeks after the cut off date if he/she has not received a notice in the mail.

EXAMINATION APPLICATIONS (STD 678) are available at local offices of the Employment Development Department, at the State Personnel Board, and on the Internet at www.spb.ca.gov.

If you meet the requirements stated on this bulletin you may take this examination, which is competitive. Possession of the entrance requirement(s) does not ensure a place on the eligible list. Your performance in the examination described on this bulletin will be compared with the performance of the other candidates who take this test, and all candidates who pass will be ranked according to their scores.

EXAMINATION LOCATIONS: When a written test is part of the examination, it will be given in such places as the number of candidates and conditions warrant. When oral interviews are part of the examination, ordinarily, such interviews are scheduled in the following areas: Sacramento, San Francisco, and Los Angeles. However, locations of interviews may be limited or extended as conditions warrant.

IF A CANDIDATE'S NOTICE of oral interview fails to reach him/her prior to the day of the interview due to a verified postal error, he/she will be rescheduled upon written request.

INTERVIEW SCOPE: If an interview is conducted, in addition to the SCOPE described on this bulletin, the Final Rating Panel will consider education, experience, personal development, personal traits, and fitness. In appraising experience, more weight will be given to the breadth and recency of pertinent experience and evidence of the candidate's ability to accept and fulfill increasing responsibilities than to the length of his/her experience. Evaluation of a candidate's personal development will include consideration of his/her recognition of his/her own training needs, his/her plans for self-development, and the progress he/she has made in his/her efforts toward self-development.

ELIGIBLE LISTS: Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) subdivisional promotional, 2) departmental promotional, 3) multidepartmental promotional, 4) servicewide promotional, 5) departmental open, 6) open eligible list. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in from one to four years unless otherwise stated on this bulletin. In the case of continuous testing examinations, names are merged into the appropriate eligible lists in order of final test scores regardless of the date of the test and the resulting eligible lists will be used only to fill vacancies in the area shown on the bulletin.

PROMOTIONAL EXAMINATIONS ONLY: Veterans Preference Points are not granted in promotional examinations. Competition is limited to employees who have a permanent civil service appointment. Under certain circumstances other employees may be allowed to compete under provisions of Rules 234, 235, and 235.2. State Personnel Board Rules 233, 234, 235, 235.2, and 237 contain provisions regarding civil service status and eligibility for promotional examination. These rules may be reviewed at the EDD's Human Resource Services Division, at the State Personnel Board, and on the Internet at www.spb.ca.gov.

HIGH SCHOOL EQUIVALENCE: Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Educational Development (GED) test; 2) completion of 12 semester units of college-level work; 3) certification from the State Department of Education, a local school board, or high school authorities that the candidate is considered to have education equivalent to graduation from high school; or 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.

EMPLOYMENT DEVELOPMENT DEPARTMENT
Human Resource Services Division, MIC 54
P.O. Box 826880
Sacramento, CA 94280-0001
Telephone/Exam Hotline: (916) 654-6869
Web site: www.edd.ca.gov

California Relay Service for Hearing Impaired:
From TDD Phone: (800) 735-2929
From Voice Phone: (800) 735-2922

TDD is a Telecommunications Device for the Deaf and is reachable only from telephones equipped with a TDD device.